

Instructions for Completing the Consolidated Annual Beneficiary Report for Combined Properties

A separate Rental Housing Tax Credit Development Compliance Report must be completed for each individual building in the Development. This report must provide a summary of all units and all tenants located in a specific building for the preceding year (January 1 – December 31). This report must be fully completed in the format provided by IHCD and should provide all information related to each individual unit and tenant within a specific building for the entire year. The owner may elect to re-create this form on his/her computer, using software that is conducive to such reporting. However, all information requested on this form must appear on the report and be submitted in the same format as IHCD has provided for the owner. All tenants residing in the building from January 1 through December 31 (365 days) must be included on this report.

Please note that all information reported on this form must correspond to the owner's Final Application and Declaration of Extended Low-Income Housing Commitment.

Below are instructions for completing all of the information needed on the Consolidated Annual Beneficiary Report:

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| 1) Date of Report: | The date the RHTC, HOME, CDBG, or Trust Fund Consolidated Beneficiary Report is completed. |
| 2) Award Recipient: | Enter the legal entity that received the RHTC, HOME, CDBG or Trust Fund award. |
| 3) Funding Type: | For Tax Credit properties identify the Building Identification Number which was assigned to the specific building. Refer to IRS Form 8609, which was issued for the building. For HOME, CDBG or Trust Fund properties enter the award number for all funding sources that apply to the property and the corresponding number of units for all that apply for all funding types. |
| 4) Development Name: | The name of the Development. |
| 5) Building/Property Address: | The address of the specific building identified by the BIN or award number. |
| 6) County: | Provide the name of the Project County. |
| 7) Report Type: | Indicate what type of report is being submitted. Initial (first submission), Interim (on-going), Final (Last report before affordability period is completed.) |
| 8) Report Period: | Enter the appropriate year that report covers. |

9) **Housing Activity:**

Indicate all types of housing activities that apply.

Indicate the number of units with homeless or supportive housing and the number of units set-aside for persons with disabilities.

10) **Additional Funding Sources**

Indicate if the property has Rural Development, Project Based Section 8 Funding (this does not include Section 8 voucher holders); or none additional funding.

A) **Funding Type:**

Identify the type of funding for each unit (TC, H=HOME, TF=TRUST FUND, B=CDBG).

B) **Unit # or Address:**

Enter the Unit # or property address.

C) **Tenant Name:**

Identify the name of the tenant who occupied or is occupying the unit during the year. Last name only is adequate.

D) **Type of Event:**

Indicate the type of event being reported by using the following codes:

MI = Tenant initially moved into building

MO = Tenant moved out of unit

R = Tenant's income and RHTC, HOME, CDBG or Trust Fund qualifications have been re-certified. This event may occur more than one time per year. The owner should report all RHTC, HOME, CDBG or Trust Fund re-certifications that occurred during the year.

V = Unit is currently Vacant

RT = (Tax Credits Only). Tenant's income and RHTC qualifications have been re-certified due to a transfer to another unit within the building. When a transfer within the same building occurs, the MO code should be used with the unit the tenant moves out of and the RT code should be used with the unit the tenant transfers to.

E) **Date of Event:**

Enter the date of the move-in, re-certification, re-certification/transfer, or move-out. **Please note that this report must include all tenants residing in the units from January 1 – December 31.**

F) **Tenant Initial Move-In Date:**

Enter the date of initial move-in of the tenant.

G) **# of Bedrooms:**

Indicate the number of bedrooms in the unit.

H) **Unit Sq. Ft.:** Indicate the total square footage of the unit.

I) **Rent Level %:** **For RHTC units only the rent level may be different than the income level**-Indicate the Rent Set-Aside per Final Application: **30%, 40%, 50%, 60%.**

Please note that any development with a BIN of “IN-03-XXXXX” or later MAY use two different set-asides. One for Rent (30%, 40%, 50% or 60%) and one for Income (50% or 60%), per the Final Application. However, any development with a BIN “02 and before” must have the same set-aside for Rent and Income.

J) **Income Level %:**

30% = Unit is set aside for a household with income of 30% of area median income or less.

40% = Unit is set aside for a household with income of 40% of area median income or less.

50% = Unit is set aside for a household with income of 50% of area median income or less.

60% = Unit is set aside for a household with income of 60% of area median income or less.

M = Market Rate Unit. No income or rent limitations required.

K) **Household Size:** Indicate the total number of household members in the unit.

L) **Race of Household:** Indicate the ethnic background of the tenant using the following codes:

AN = American Indian of Alaskan Native

A = Asian or Pacific Islander

W = White, not of Hispanic origin

H = Hispanic

B = Black, not of Hispanic origin

O = Other Nationality or more than one ethnic background in household

M). **Current Income:** Enter the total Annual Gross Income of the Household at date of certification.

N) **Household Income at Move-in:** Enter the amount of the total annual household income at time of move-in.

- O) Female Headed Household Yes/No:** Indicate with a yes or no if the unit is occupied by a female head of household. A single female household is not eligible, the household must include children.
- P) Tenant Rent Portion:** Enter the actual dollar amount the tenant pays out-of-pocket monthly.
- Q) Amount of Rental Assistance:** Enter actual dollar amount of rental assistance. If no rental assistance is provided for this unit, leave this space blank.
- R) Utility Allowance:** Indicate the actual dollar amount of the utility allowance being used for the unit. See RHTC Utilities Form (For Tax Credit Properties). Also, documentation supporting the utility allowance amounts listed must be submitted with the owner certification. For HOME, CDBG and Trust Fund units enter the utility allowance for the tenant paid utilities. If a unit has both RHTC and HOME, the HOME allowance must be used.
- S) Set-aside for Special Needs:** By placing either “yes” or “no” in the space provided, indicate if the unit is or is not being used as a set-aside unit for a Special Needs population. The owner of the property will have indicated how many units are set-aside for the special needs population in the Final Application for Tax Credits for the development submitted to IHCD.
- T) Special Needs Code:** **For Developments with Special Needs set-asides only:** Indicate the type of special need for the tenant using the following codes:
D = Persons with Disabilities
E = Household with at least one person 55 or older
H = Homeless individuals or homeless Families
If the unit is not set-aside for a special needs population, leave this space blank.